

**UNIFIED SCHOOL DISTRICT NO. 482**  
**Dighton, Kansas 67839**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2014**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2014

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 482  
Dighton, Kansas 67839

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 482, Dighton, Kansas, a municipality, as of and for the year ended June 30, 2014 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 482, Dighton, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 482, Dighton, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 482, Dighton, Kansas as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated November 7, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants  
Larned, Kansas

November 7, 2014

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 324.52	\$ 464.09
Supplemental General Fund	195,300.20	2,874.33
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	12,138.01	0.00
At-Risk Fund	9,255.44	140.00
Capital Outlay Fund	464,574.74	1,470.62
Driver Training Fund	3,951.03	0.00
Food Service Fund	43,808.63	0.00
Professional Development Fund	10,895.58	0.00
Parent Education Fund	13,133.37	0.00
Special Education Fund	36,923.67	14.31
Vocational Education Fund	13,399.04	58.48
Gifts and Grants Fund	15,453.59	15.10
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	171,291.27	0.00
Textbook Rental Fund	21,861.56	22.37
Recreation Commission Fund	23,743.10	0.00
Title I Fund	0.00	0.00
Title II Fund	(1.00)	0.00
REAP Grant Fund	(5,097.46)	0.00
Character Education Fund	906.47	0.00
District Activity Funds	16,478.75	0.00
Bond and Interest Funds:		
Bond and Interest Fund	0.00	0.00
Capital Project Funds:		
Project Fund	0.00	0.00
Cost of Issuance Fund	0.00	0.00
Compliance Fund	0.00	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,048,340.51</u>	<u>\$ 5,059.30</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 1,939,231.74	\$ 1,939,558.26	\$ 462.09	\$ 0.00	\$ 462.09
593,935.29	663,141.00	128,968.82	1,030.00	129,998.82
47,255.62	59,393.63	0.00	0.00	0.00
91,450.00	98,889.91	1,955.53	795.00	2,750.53
491,877.86	406,896.82	551,026.40	43,828.24	594,854.64
4,840.00	38.00	8,753.03	0.00	8,753.03
173,589.09	183,278.65	34,119.07	0.00	34,119.07
4,000.00	14,760.00	135.58	125.00	260.58
0.00	279.64	12,853.73	30.00	12,883.73
251,237.12	257,475.86	30,699.24	0.00	30,699.24
14,618.15	28,075.67	0.00	0.00	0.00
13,065.34	13,426.01	15,108.02	0.00	15,108.02
159,456.63	159,456.63	0.00	0.00	0.00
0.00	29,795.00	141,496.27	0.00	141,496.27
11,316.32	21,448.56	11,751.69	0.00	11,751.69
50,753.57	49,226.06	25,270.61	0.00	25,270.61
32,141.00	32,141.00	0.00	0.00	0.00
10,746.00	10,746.00	(1.00)	0.00	(1.00)
31,942.75	23,213.00	3,632.29	0.00	3,632.29
0.00	906.47	0.00	0.00	0.00
141,401.38	144,485.30	13,394.83	0.00	13,394.83
1,763.12	0.00	1,763.12	0.00	1,763.12
12,275,424.75	3,825,002.26	8,450,422.49	2,107,040.00	10,557,462.49
132,700.00	102,997.13	29,702.87	0.00	29,702.87
4,000.00	0.00	4,000.00	0.00	4,000.00
<u>\$ 16,476,745.73</u>	<u>\$ 8,064,630.86</u>	<u>\$ 9,465,514.68</u>	<u>\$ 2,152,848.24</u>	<u>\$ 11,618,362.92</u>
		Checking Account		\$ 15,444.43
		NOW Accounts		94,211.01
		Savings Account		11,530,273.57
		Petty Cash		500.00
		Total Cash		11,640,429.01
		Agency Funds per Schedule 3		(22,066.09)
	Total Reporting Entity (Excluding Agency Funds)			<u>\$ 11,618,362.92</u>

UNIFIED SCHOOL DISTRICT NO. 482  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 482, Dighton, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 482 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts and savings accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

#### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

#### F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

#### G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

#### Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General Fund and At-Risk Fund were amended during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title II Fund
Contingency Reserve Fund	REAP Grant Fund
Textbook Rental Fund	Character Education Fund
Title I Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The Title II Fund showed a negative ending unencumbered cash balance of \$1.00 for the year ending June 30, 2014. K.S.A. 10-1116a provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law.

## Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

#### Note 4 - DEPOSITS (Cont'd.)

*Custodial credit risk - deposits* . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2014.

At June 30, 2014 the District's carrying amount of deposits was \$11,640,429.01 and the bank balance was \$11,779,129.83. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$266,141.41 was covered by federal depository insurance, and \$11,512,988.42 was collateralized with securities held by the pledging financial institution's agents in the District's name.

#### Note 5 - CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Interest Credited To Fund	Total Project Authorization	Cash Disbursements and Accounts Payable To Date
Building Improvements	\$ 12,400,000.00	\$ 2,168.50	\$ 12,402,168.50	\$ 3,825,002.26

#### Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2014, the statutory limit for the District was \$6,925,226.00. The outstanding bond principal represents 25.20% of the District valuation. The District received a waiver from the Kansas Department of Education to exceed the bond debt limit.

## Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Series 2013	3.25 - 4.375%	12/23/2013	\$ 9,745,000.00	9/01/2034
Series 2014	1.00 - 2.00%	6/04/2014	2,655,000.00	9/01/2021
Capital leases payable:				
Computerized Temperature Control System - EPM	5.25%	8/24/2004	295,000.00	1/10/2015
Bobcat Skid Steer Loader	4.25%	4/04/2014	29,915.56	4/04/2015

Total contractual indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	06/30/2015	06/30/2016	06/30/2017	06/30/2018
Principal:				
General obligation bonds	\$ 0.00	\$ 70,000.00	\$ 480,000.00	\$ 510,000.00
Capital leases payable	<u>63,376.68</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total principal	<u>63,376.68</u>	<u>70,000.00</u>	<u>480,000.00</u>	<u>510,000.00</u>
Interest:				
General obligation bonds	479,920.78	416,465.02	413,715.02	408,765.02
Capital leases payable	<u>3,275.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total interest	<u>483,196.08</u>	<u>416,465.02</u>	<u>413,715.02</u>	<u>408,765.02</u>
Total principal and interest	<u>\$ 546,572.76</u>	<u>\$ 486,465.02</u>	<u>\$ 893,715.02</u>	<u>\$ 918,765.02</u>

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 0.00	\$ 9,745,000.00	\$ 0.00	\$ 9,745,000.00	\$ 0.00
0.00	2,655,000.00	0.00	2,655,000.00	0.00
72,823.41	0.00	35,580.29	37,243.12	3,812.27
<u>0.00</u>	<u>29,915.56</u>	<u>3,782.00</u>	<u>26,133.56</u>	<u>0.00</u>
<u>\$ 72,823.41</u>	<u>\$ 12,429,915.56</u>	<u>\$ 39,362.29</u>	<u>\$ 12,463,376.68</u>	<u>\$ 3,812.27</u>

06/30/2019	06/30/2020 - 06/30/2024	06/30/2025 - 06/30/2029	06/30/2030 - 06/30/2034	06/30/2035 - 06/30/2039	Total
\$ 515,000.00	\$ 2,745,000.00	\$ 3,240,000.00	\$ 3,945,000.00	\$ 895,000.00	\$ 12,400,000.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63,376.68</u>
<u>515,000.00</u>	<u>2,745,000.00</u>	<u>3,240,000.00</u>	<u>3,945,000.00</u>	<u>895,000.00</u>	<u>12,463,376.68</u>
402,352.52	1,839,222.60	1,333,456.35	622,984.45	19,578.13	5,936,459.89
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,275.30</u>
<u>402,352.52</u>	<u>1,839,222.60</u>	<u>1,333,456.35</u>	<u>622,984.45</u>	<u>19,578.13</u>	<u>5,939,735.19</u>
<u>\$ 917,352.52</u>	<u>\$ 4,584,222.60</u>	<u>\$ 4,573,456.35</u>	<u>\$ 4,567,984.45</u>	<u>\$ 914,578.13</u>	<u>\$ 18,403,111.87</u>

## Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (4 Yr Old)	K.S.A. 72-6428	\$ 18,700.00
General	At-Risk	K.S.A. 72-6428	60,000.00
General	Food Service	K.S.A. 72-6428	14,300.35
General	Professional Development	K.S.A. 72-6428	2,000.00
General	Special Education	K.S.A. 72-6428	213,368.00
Supplemental General	At-Risk (4 Yr Old)	K.S.A. 72-6433	20,013.62
Supplemental General	At-Risk	K.S.A. 72-6433	31,450.00
Supplemental General	Food Service	K.S.A. 72-6433	44,537.23
Supplemental General	Professional Development	K.S.A. 72-6433	2,000.00
Supplemental General	Special Education	K.S.A. 72-6433	30,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	14,618.15

## Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits*. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences*. Each full-time teacher will begin the school year with ten days of sick leave. The unused sick leave days may accumulate to a total of ninety days. Sick leave may be used for the teacher's personal illness or injury which requires the teacher to be absent from their teaching duties, or the serious illness or injury or death of a member of the immediate family, the nature of which requires the teacher's presence. Unused sick leave will not be reimbursed except when a teacher, prior to the beginning of the school year, has accumulated the maximum number of leave days permitted by the District, the leave days for the current year shall be credited to the teacher's total available leave. Any days of unused leave which remain beyond the maximum allowed by the District at the end of the school year will be purchased by the District at the rate of \$100.00 per day. This payment is made with the September paycheck in the following fiscal year, therefore, the potential liability as of June 30, 2014 and 2013 is \$1,450.00 and \$1,250.00, respectively, which is a net change of \$200.00.

All teachers will be allowed up to 3 days without loss of pay, for personal business during the school year, upon approval of the Superintendent. Unused personal leave will be converted to sick leave at half the time.

## Note 10 - DEFINED BENEFIT PENSION PLAN

*Plan description*. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

#### Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% from July 1 through December 31, 2013 and 5% from January 1 through June 30, 2014 of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

#### Note 11 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### Note 12 - LEASE COMMITMENTS

##### Operating Leases:

The District has entered into an operating lease for computer equipment which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$10,942.06. These expenditures were made from the Capital Outlay Fund.

#### Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 7, 2014, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 1,994,992.00	\$ (56,418.00)
Supplemental General Fund	663,141.00	0.00
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	64,138.00	XXXXXXXXXX
At-Risk Fund	169,255.00	XXXXXXXXXX
Capital Outlay Fund	854,440.00	XXXXXXXXXX
Driver Training Fund	9,601.00	XXXXXXXXXX
Food Service Fund	218,980.00	XXXXXXXXXX
Professional Development Fund	18,895.00	XXXXXXXXXX
Parent Education Fund	20,000.00	XXXXXXXXXX
Special Education Fund	313,024.00	XXXXXXXXXX
Vocational Education Fund	44,881.00	XXXXXXXXXX
KPERs Special Retirement Fund	179,978.00	XXXXXXXXXX
Recreation Commission Fund	75,000.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 984.26	\$ 1,939,558.26	\$ 1,939,558.26	\$ 0.00
0.00	663,141.00	663,141.00	0.00
0.00	64,138.00	59,393.63	(4,744.37)
0.00	169,255.00	98,889.91	(70,365.09)
0.00	854,440.00	406,896.82	(447,543.18)
0.00	9,601.00	38.00	(9,563.00)
0.00	218,980.00	183,278.65	(35,701.35)
0.00	18,895.00	14,760.00	(4,135.00)
0.00	20,000.00	279.64	(19,720.36)
0.00	313,024.00	257,475.86	(55,548.14)
0.00	44,881.00	28,075.67	(16,805.33)
0.00	179,978.00	159,456.63	(20,521.37)
0.00	75,000.00	49,226.06	(25,773.94)

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 998,853.98	\$ 931,279.26	\$ 766,231.00	\$ 165,048.26
Delinquent Tax	4,442.62	8,652.72	5,012.00	3,640.72
Mineral Production Tax	42,706.82	65,734.50	50,000.00	15,734.50
Local Sources:				
Reimbursements	8,645.64	984.26	0.00	984.26
State Aid:				
Equalization Aid	666,921.00	764,213.00	949,825.00	(185,612.00)
Special Education Aid	164,695.00	168,368.00	223,600.00	(55,232.00)
Total Receipts	<u>1,886,265.06</u>	<u>1,939,231.74</u>	<u>\$ 1,994,668.00</u>	<u>\$ (55,436.26)</u>
Expenditures				
Instruction:				
Salaries	743,157.35	772,760.02	747,000.00	25,760.02
Employee Benefits	55,771.81	57,941.15	60,100.00	(2,158.85)
Purchased Professional Services	7,094.50	14,574.53	8,000.00	6,574.53
Purchased Property Services	1,206.00	683.36	1,500.00	(816.64)
Other Purchased Services	18,683.67	9,101.36	20,000.00	(10,898.64)
Supplies	17,066.68	5,894.54	14,750.00	(8,855.46)
Property (Equip & Furn)	2,898.04	0.00	3,000.00	(3,000.00)
Other	2,090.96	1,699.70	13,545.00	(11,845.30)
Student Support Services:				
Salaries	9,703.58	9,716.27	10,000.00	(283.73)
Employee Benefits	742.33	754.07	1,000.00	(245.93)
Purchased Professional Services	150.00	15,135.00	250.00	14,885.00
Other Purchased Services	5,000.00	0.00	5,000.00	(5,000.00)
Property (Equip & Furn)	0.00	2,902.74	0.00	2,902.74
Instructional Support Staff:				
Salaries	66,646.75	59,882.10	69,000.00	(9,117.90)
Employee Benefits	4,679.61	4,272.15	5,000.00	(727.85)
Purchased Professional Services	7,290.00	5,814.40	7,500.00	(1,685.60)
Other Purchased Services	227.75	0.00	300.00	(300.00)
Supplies	1,410.68	287.43	1,500.00	(1,212.57)
Other	16.37	200.00	0.00	200.00

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
General Administration:				
Salaries	141,510.56	113,825.13	143,000.00	(29,174.87)
Employee Benefits	19,179.80	16,393.60	21,000.00	(4,606.40)
Purchased Professional Services	19,428.69	14,845.34	20,000.00	(5,154.66)
Purchased Property Services	391.56	523.80	500.00	23.80
Other Purchased Services	39,886.46	39,818.79	40,500.00	(681.21)
Supplies	1,146.19	1,450.29	1,500.00	(49.71)
Property (Equip & Furn)	312.09	0.00	500.00	(500.00)
Other	2,719.90	407.68	3,000.00	(2,592.32)
School Administration:				
Salaries	120,533.97	146,378.15	122,500.00	23,878.15
Employee Benefits	9,139.69	11,114.30	10,000.00	1,114.30
Purchased Professional Services	484.20	2,829.53	500.00	2,329.53
Purchased Property Services	3,303.24	3,252.58	3,500.00	(247.42)
Other Purchased Services	2,628.72	913.38	3,000.00	(2,086.62)
Supplies	1,035.19	2,012.94	1,000.00	1,012.94
Other	285.85	0.00	300.00	(300.00)
Operations & Maintenance:				
Salaries	80,540.23	98,310.07	109,000.00	(10,689.93)
Employee Benefits	5,810.60	7,507.25	8,000.00	(492.75)
Purchased Professional Services	0.00	20.00	0.00	20.00
Purchased Property Services	5,257.59	726.02	6,000.00	(5,273.98)
Supplies	8,059.68	0.00	9,000.00	(9,000.00)
Electricity	0.00	10,219.37	0.00	10,219.37
Motor Fuel	290.49	396.48	500.00	(103.52)
Property (Equip & Furn)	42.90	0.00	0.00	0.00
Other	539.64	260.29	500.00	(239.71)
Operations & Maint. (Transportation):				
Supplies	873.59	88.00	0.00	88.00
Vehicle Operating Services:				
Salaries	23,693.80	30,330.91	25,000.00	5,330.91
Employee Benefits	2,271.57	2,366.58	2,300.00	66.58
Other Purchased Services	88,717.67	97,188.04	90,500.00	6,688.04
Motor Fuel	25,591.38	27,525.07	26,000.00	1,525.07
Other	117.27	342.22	0.00	342.22

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Vehicle & Maintenance Services:				
Salaries	6,000.00	0.00	6,000.00	(6,000.00)
Purchased Property Services	1,881.80	8,359.26	2,000.00	6,359.26
Supplies	1,314.67	2,123.79	1,500.00	623.79
Equipment	2,434.33	9,366.68	2,500.00	6,866.68
Other	1,268.81	1,687.53	1,300.00	387.53
Other Supplemental Services:				
Salaries	18,725.82	18,888.02	19,000.00	(111.98)
Purchased Professional Services	0.00	100.00	0.00	100.00
Operating Transfers:				
To At-Risk (4 Yr Old)	19,000.00	18,700.00	20,000.00	(1,300.00)
To At-Risk	47,000.00	60,000.00	90,000.00	(30,000.00)
To Food Service	38,645.64	14,300.35	14,047.00	253.35
To Professional Development	0.00	2,000.00	0.00	2,000.00
To Special Education	174,696.54	213,368.00	223,600.00	(10,232.00)
To Vocation Education	3,518.43	0.00	0.00	0.00
To Contingency Reserve	26,000.00	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(56,418.00)	56,418.00
Legal General Fund Budget	1,888,114.64	1,939,558.26	1,938,574.00	984.26
Adjustment for Qualifying Budget Credits			984.26	(984.26)
Total Expenditures	<u>1,888,114.64</u>	<u>1,939,558.26</u>	<u>\$ 1,939,558.26</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(1,849.58)	(326.52)		
Unencumbered Cash, Beginning	1,849.10	324.52		
Prior Year Cancelled Encumbrances	<u>325.00</u>	<u>464.09</u>		
Unencumbered Cash, Ending	<u>\$ 324.52</u>	<u>\$ 462.09</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 616,069.21	\$ 558,085.79	\$ 440,009.00	\$ 118,076.79
Delinquent Tax	3,143.36	8,989.21	3,091.00	5,898.21
Motor Veh./16-20M Veh. Tax	24,677.51	26,388.71	24,336.00	2,052.71
Recreational Vehicle Tax	394.39	395.58	405.00	(9.42)
Local Sources:				
Other Receipts from Local Sources	0.00	76.00	0.00	76.00
Total Receipts	<u>644,284.47</u>	<u>593,935.29</u>	<u>\$ 467,841.00</u>	<u>\$ 126,094.29</u>
Expenditures				
Instruction:				
Salaries	7,158.76	10,069.12	8,000.00	2,069.12
Employee Benefits	133,600.69	139,996.76	140,500.00	(503.24)
Other Purchased Services	55.29	0.00	0.00	0.00
Supplies	37,155.02	23,198.33	10,000.00	13,198.33
Property (Equip & Furn)	708.76	41.79	0.00	41.79
Other	824.62	177.00	0.00	177.00
Instructional Support Staff:				
Other Purchased Services	2,244.83	4,444.00	2,500.00	1,944.00
Supplies	4,433.20	185.82	4,500.00	(4,314.18)
General Administration:				
Salaries	0.00	4,705.33	0.00	4,705.33
Employee Benefits	21,259.85	21,183.55	22,000.00	(816.45)
Purchased Professional Services	12,423.06	1,182.50	12,500.00	(11,317.50)
Purchased Property Services	40.00	0.00	50.00	(50.00)
Other Purchased Services	7,949.47	2,601.55	8,200.00	(5,598.45)
Supplies	372.17	581.06	500.00	81.06
Other	209.86	79.40	250.00	(170.60)
School Administration:				
Salaries	0.00	2,430.93	0.00	2,430.93
Employee Benefits	6,777.03	12,075.49	7,000.00	5,075.49
Purchased Professional Services	1,704.45	0.00	2,000.00	(2,000.00)
Other Purchased Services	9,067.88	9,213.82	10,050.00	(836.18)
Supplies	3,951.68	479.82	4,000.00	(3,520.18)
Other	10.10	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
SUPPLEMENTAL GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	0.00	12,955.29	0.00	12,955.29
Employee Benefits	28,127.63	19,633.61	27,000.00	(7,366.39)
Purchased Professional Services	4,130.00	268.00	4,250.00	(3,982.00)
Purchased Property Services	55,680.91	65,655.42	21,000.00	44,655.42
Other Purchased Services	0.00	105.00	0.00	105.00
Supplies	32,399.54	26,402.93	12,091.00	14,311.93
Heating	28,801.00	37,979.49	30,000.00	7,979.49
Electricity	102,961.28	104,296.79	102,000.00	2,296.79
Motor Fuel	2,231.14	2,019.10	2,500.00	(480.90)
Property (Equip & Furn)	1,929.78	753.85	0.00	753.85
Other	43.56	1,325.73	50.00	1,275.73
Other Supplemental Services:				
Salaries	0.00	3,375.00	0.00	3,375.00
Employee Benefits	3,927.10	12,742.04	5,000.00	7,742.04
Other Purchased Services	1,156.40	0.00	1,200.00	(1,200.00)
Other	314.68	363.48	0.00	363.48
Operating Transfers:				
To At-Risk (4 Yr Old)	20,000.00	20,013.62	20,000.00	13.62
To At-Risk	50,000.00	31,450.00	70,000.00	(38,550.00)
To Driver Training	0.00	0.00	3,000.00	(3,000.00)
To Food Service	35,900.00	44,537.23	40,000.00	4,537.23
To Professional Development	5,433.26	2,000.00	8,000.00	(6,000.00)
To Special Education	0.00	30,000.00	50,000.00	(20,000.00)
To Vocational Education	32,800.00	14,618.15	35,000.00	(20,381.85)
Total Expenditures	<u>655,783.00</u>	<u>663,141.00</u>	<u>\$ 663,141.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(11,498.53)	(69,205.71)		
Unencumbered Cash, Beginning	202,358.98	195,300.20		
Prior Year Cancelled Encumbrances	<u>4,439.75</u>	<u>2,874.33</u>		
Unencumbered Cash, Ending	<u>\$ 195,300.20</u>	<u>\$ 128,968.82</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 AT-RISK (4 YR OLD) FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 11,695.00	\$ 8,542.00	\$ 12,000.00	\$ (3,458.00)
Operating Transfers:				
From General	19,000.00	18,700.00	20,000.00	(1,300.00)
From Supplemental General	<u>20,000.00</u>	<u>20,013.62</u>	<u>20,000.00</u>	<u>13.62</u>
Total Receipts	<u>50,695.00</u>	<u>47,255.62</u>	<u>\$ 52,000.00</u>	<u>\$ (4,744.38)</u>
Expenditures				
Instruction:				
Salaries	43,439.07	55,097.55	48,000.00	7,097.55
Employee Benefits	2,884.42	3,425.20	3,500.00	(74.80)
Supplies	802.64	870.88	900.00	(29.12)
Other	<u>0.00</u>	<u>0.00</u>	<u>11,738.00</u>	<u>(11,738.00)</u>
Total Expenditures	<u>47,126.13</u>	<u>59,393.63</u>	<u>\$ 64,138.00</u>	<u>\$ (4,744.37)</u>
Receipts Over (Under) Expenditures	3,568.87	(12,138.01)		
Unencumbered Cash, Beginning	<u>8,569.14</u>	<u>12,138.01</u>		
Unencumbered Cash, Ending	<u>\$ 12,138.01</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 47,000.00	\$ 60,000.00	\$ 90,000.00	\$ (30,000.00)
From Supplemental General	<u>50,000.00</u>	<u>31,450.00</u>	<u>70,000.00</u>	<u>(38,550.00)</u>
Total Receipts	<u>97,000.00</u>	<u>91,450.00</u>	<u>\$ 160,000.00</u>	<u>\$ (68,550.00)</u>
Expenditures				
Instruction:				
Salaries	84,692.10	88,775.73	120,000.00	(31,224.27)
Employee Benefits	6,363.80	6,594.17	9,180.00	(2,585.83)
Purchased Professional Services	0.00	795.00	0.00	795.00
Supplies	2,910.34	992.01	14,900.00	(13,907.99)
Other	0.00	0.00	25,175.00	(25,175.00)
Student Support Services:				
Supplies	<u>0.00</u>	<u>1,733.00</u>	<u>0.00</u>	<u>1,733.00</u>
Total Expenditures	<u>93,966.24</u>	<u>98,889.91</u>	<u>\$ 169,255.00</u>	<u>\$ (70,365.09)</u>
Receipts Over (Under) Expenditures	3,033.76	(7,439.91)		
Unencumbered Cash, Beginning	6,221.68	9,255.44		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>140.00</u>		
Unencumbered Cash, Ending	<u>\$ 9,255.44</u>	<u>\$ 1,955.53</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 407,712.16	\$ 383,759.79	\$ 317,610.00	\$ 66,149.79
Delinquent Tax	1,987.22	5,469.49	2,050.00	3,419.49
Motor Veh./16-20M Veh. Tax	16,168.19	16,763.08	15,430.00	1,333.08
Recreational Vehicle Tax	256.65	252.21	257.00	(4.79)
Local Sources:				
Other Receipts from Local Sources	22,744.44	85,633.29	25,000.00	60,633.29
Total Receipts	<u>448,868.66</u>	<u>491,877.86</u>	<u>\$ 360,347.00</u>	<u>\$ 131,530.86</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	142,616.28	41,737.16	250,000.00	(208,262.84)
Student Support Services:				
Property (Equip & Furn)	0.00	2,805.00	0.00	2,805.00
Instructional Support Staff:				
Property (Equip & Furn)	15,747.16	123.18	25,000.00	(24,876.82)
General Administration:				
Property (Equip & Furn)	336.74	17,096.04	0.00	17,096.04
School Administration:				
Property (Equip & Furn)	288.39	5,859.37	0.00	5,859.37
Operations & Maintenance:				
Property (Equip & Furn)	85,618.40	99,207.51	100,000.00	(792.49)
Transportation:				
Property (Equip & Buses)	96,114.36	72,723.89	100,000.00	(27,276.11)
Facility Acquis. & Constr. Services:				
Site Improvement	40,958.81	52,499.27	50,000.00	2,499.27
Building Acquis. & Constr.	57,809.71	0.00	60,000.00	(60,000.00)
Building Improvements	79,108.50	114,845.40	100,000.00	14,845.40
Other	25,366.15	0.00	169,440.00	(169,440.00)
Total Expenditures	<u>543,964.50</u>	<u>406,896.82</u>	<u>\$ 854,440.00</u>	<u>\$ (447,543.18)</u>
Receipts Over (Under) Expenditures	(95,095.84)	84,981.04		
Unencumbered Cash, Beginning	542,853.20	464,574.74		
Prior Year Cancelled Encumbrances	16,817.38	1,470.62		
Unencumbered Cash, Ending	<u>\$ 464,574.74</u>	<u>\$ 551,026.40</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 1,350.00	\$ 4,245.00	\$ 1,500.00	\$ 2,745.00
State Aid:				
State Safety Aid	930.00	595.00	1,150.00	(555.00)
Operating Transfers:				
From Supplemental General	0.00	0.00	3,000.00	(3,000.00)
Total Receipts	<u>2,280.00</u>	<u>4,840.00</u>	<u>\$ 5,650.00</u>	<u>\$ (810.00)</u>
Expenditures				
Instruction:				
Salaries	4,725.00	0.00	5,000.00	(5,000.00)
Employee Benefits	361.47	0.00	500.00	(500.00)
Supplies	0.00	38.00	0.00	38.00
Other	0.00	0.00	4,101.00	(4,101.00)
Vehicle Operations & Maint. Services:				
Motor Fuel	350.42	0.00	0.00	0.00
Total Expenditures	<u>5,436.89</u>	<u>38.00</u>	<u>\$ 9,601.00</u>	<u>\$ (9,563.00)</u>
Receipts Over (Under) Expenditures	(3,156.89)	4,802.00		
Unencumbered Cash, Beginning	<u>7,107.92</u>	<u>3,951.03</u>		
Unencumbered Cash, Ending	<u>\$ 3,951.03</u>	<u>\$ 8,753.03</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 687.82	\$ 816.05	\$ 1,000.00	\$ (183.95)
Food Sales	48,213.41	49,566.09	59,760.00	(10,193.91)
Miscellaneous	247.15	343.09	5,000.00	(4,656.91)
State Aid:				
State Food Assistance	1,366.55	1,391.53	1,364.00	27.53
Federal Aid:				
Child Nutrition Program	52,017.94	62,634.75	54,000.00	8,634.75
Operating Transfers:				
From General	38,645.64	14,300.35	14,047.00	253.35
From Supplemental General	<u>35,900.00</u>	<u>44,537.23</u>	<u>40,000.00</u>	<u>4,537.23</u>
Total Receipts	<u>177,078.51</u>	<u>173,589.09</u>	<u>\$ 175,171.00</u>	<u>\$ (1,581.91)</u>
Expenditures				
Food Service Operation:				
Salaries	72,090.04	66,347.57	74,000.00	(7,652.43)
Employee Benefits	5,364.75	5,027.38	5,500.00	(472.62)
Food & Supplies	103,911.82	109,073.60	111,000.00	(1,926.40)
Property (Equip & Furn)	1,254.74	1,977.83	2,500.00	(522.17)
Other	<u>755.00</u>	<u>852.27</u>	<u>25,980.00</u>	<u>(25,127.73)</u>
Total Expenditures	<u>183,376.35</u>	<u>183,278.65</u>	<u>\$ 218,980.00</u>	<u>\$ (35,701.35)</u>
Receipts Over (Under) Expenditures	(6,297.84)	(9,689.56)		
Unencumbered Cash, Beginning	<u>50,106.47</u>	<u>43,808.63</u>		
Unencumbered Cash, Ending	<u>\$ 43,808.63</u>	<u>\$ 34,119.07</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 2,000.00	\$ 0.00	\$ 2,000.00
From Supplemental General	<u>5,433.26</u>	<u>2,000.00</u>	<u>8,000.00</u>	<u>(6,000.00)</u>
Total Receipts	<u>5,433.26</u>	<u>4,000.00</u>	<u>\$ 8,000.00</u>	<u>\$ (4,000.00)</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	15,643.30	14,580.00	17,000.00	(2,420.00)
Other	197.43	80.00	1,895.00	(1,815.00)
Other Supplemental Services:				
Other Purchased Services	<u>90.00</u>	<u>100.00</u>	<u>0.00</u>	<u>100.00</u>
Total Expenditures	<u>15,930.73</u>	<u>14,760.00</u>	<u>\$ 18,895.00</u>	<u>\$ (4,135.00)</u>
Receipts Over (Under) Expenditures	(10,497.47)	(10,760.00)		
Unencumbered Cash, Beginning	20,493.05	10,895.58		
Prior Year Cancelled Encumbrances	<u>900.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 10,895.58</u>	<u>\$ 135.58</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
PARENT EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 0.00	\$ 6,867.00	\$ (6,867.00)
Total Receipts	0.00	0.00	\$ 6,867.00	\$ (6,867.00)
Expenditures				
Instruction:				
Employee Benefits	0.00	249.64	0.00	249.64
Purchased Professional Services	0.00	30.00	0.00	30.00
Supplies	0.00	0.00	20,000.00	(20,000.00)
Total Expenditures	0.00	279.64	\$ 20,000.00	\$ (19,720.36)
Receipts Over (Under) Expenditures	0.00	(279.64)		
Unencumbered Cash, Beginning	13,133.37	13,133.37		
Unencumbered Cash, Ending	\$ 13,133.37	\$ 12,853.73		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 2,467.93	\$ 5,169.71	\$ 0.00	\$ 5,169.71
Federal Aid:				
Aid Regular	0.00	2,699.41	2,500.00	199.41
Operating Transfers:				
From General	174,696.54	213,368.00	223,600.00	(10,232.00)
From Supplemental General	0.00	30,000.00	50,000.00	(20,000.00)
Total Receipts	<u>177,164.47</u>	<u>251,237.12</u>	<u>\$ 276,100.00</u>	<u>\$ (24,862.88)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	77,247.82	80,999.38	81,000.00	(0.62)
Flow-thru	164,695.00	168,368.00	210,000.00	(41,632.00)
Supplies	1,106.58	130.90	1,624.00	(1,493.10)
Other	2,200.35	1,494.04	3,400.00	(1,905.96)
Student Support Services:				
Purchased Professional Services	0.00	122.00	0.00	122.00
Other	0.00	93.92	0.00	93.92
Instructional Support Staff:				
Purchased Professional Services	0.00	500.00	0.00	500.00
Vehicle Operating Services:				
Salaries	2,575.86	3,897.31	11,000.00	(7,102.69)
Employee Benefits	197.07	298.14	1,000.00	(701.86)
Insurance	0.00	0.00	1,000.00	(1,000.00)
Supplies	0.00	0.00	2,000.00	(2,000.00)
Motor Fuel	728.70	1,572.17	2,000.00	(427.83)
Total Expenditures	<u>248,751.38</u>	<u>257,475.86</u>	<u>\$ 313,024.00</u>	<u>\$ (55,548.14)</u>
Receipts Over (Under) Expenditures	(71,586.91)	(6,238.74)		
Unencumbered Cash, Beginning	108,478.67	36,923.67		
Prior Year Cancelled Encumbrances	<u>31.91</u>	<u>14.31</u>		
Unencumbered Cash, Ending	<u>\$ 36,923.67</u>	<u>\$ 30,699.24</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
VOCATIONAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 3,518.43	\$ 0.00	\$ 0.00	\$ 0.00
From Supplemental General	<u>32,800.00</u>	<u>14,618.15</u>	<u>35,000.00</u>	<u>(20,381.85)</u>
Total Receipts	<u>36,318.43</u>	<u>14,618.15</u>	<u>\$ 35,000.00</u>	<u>\$ (20,381.85)</u>
Expenditures				
Instruction:				
Salaries	24,541.20	24,991.20	26,000.00	(1,008.80)
Employee Benefits	1,553.73	1,573.26	1,750.00	(176.74)
Purchased Professional Services	522.00	953.00	750.00	203.00
Other Purchased Services	0.00	135.00	0.00	135.00
Supplies	4,315.26	294.01	5,500.00	(5,205.99)
Property (Equip & Furn)	332.72	0.00	250.00	(250.00)
Other	<u>202.52</u>	<u>129.20</u>	<u>10,631.00</u>	<u>(10,501.80)</u>
Total Expenditures	<u>31,467.43</u>	<u>28,075.67</u>	<u>\$ 44,881.00</u>	<u>\$ (16,805.33)</u>
Receipts Over (Under) Expenditures	4,851.00	(13,457.52)		
Unencumbered Cash, Beginning	8,442.51	13,399.04		
Prior Year Cancelled Encumbrances	<u>105.53</u>	<u>58.48</u>		
Unencumbered Cash, Ending	<u>\$ 13,399.04</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 GIFTS AND GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 3,389.01	\$ 13,065.34
Total Receipts	<u>3,389.01</u>	<u>13,065.34</u>
Expenditures		
Instruction:		
Salaries	0.00	3,263.23
Purchased Professional Services	415.00	0.00
Purchased Property Services	1,517.48	186.84
Supplies	1,695.72	4,964.72
Property (Equip & Furn)	4,652.14	2,597.36
Other	<u>59.52</u>	<u>2,413.86</u>
Total Expenditures	<u>8,339.86</u>	<u>13,426.01</u>
Receipts Over (Under) Expenditures	(4,950.85)	(360.67)
Unencumbered Cash, Beginning	16,404.44	15,453.59
Prior Year Cancelled Encumbrances	<u>4,000.00</u>	<u>15.10</u>
Unencumbered Cash, Ending	<u>\$ 15,453.59</u>	<u>\$ 15,108.02</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS	\$ 142,839.57	\$ 159,456.63	\$ 179,978.00	\$ (20,521.37)
Total Receipts	<u>142,839.57</u>	<u>159,456.63</u>	<u>\$ 179,978.00</u>	<u>\$ (20,521.37)</u>
Expenditures				
Instruction:				
Employee Benefits	87,619.51	91,019.76	110,401.00	(19,381.24)
Student Support Services:				
Employee Benefits	325.16	1,126.61	409.00	717.61
Instructional Support Staff:				
Employee Benefits	6,188.59	5,778.24	7,798.00	(2,019.76)
General Administration:				
Employee Benefits	16,720.33	19,549.20	21,067.00	(1,517.80)
School Administration:				
Employee Benefits	13,173.99	15,400.59	16,599.00	(1,198.41)
Other Supplemental Services:				
Employee Benefits	1,015.11	4,447.56	1,279.00	3,168.56
Operations & Maintenance:				
Employee Benefits	12,026.52	13,044.83	15,154.00	(2,109.17)
Student Transportation Services:				
Employee Benefits	0.00	816.62	0.00	816.62
Food Service:				
Employee Benefits	<u>5,770.36</u>	<u>8,273.22</u>	<u>7,271.00</u>	<u>1,002.22</u>
Total Expenditures	<u>142,839.57</u>	<u>159,456.63</u>	<u>\$ 179,978.00</u>	<u>\$ (20,521.37)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
CONTINGENCY RESERVE FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Operating Transfers:		
From General	\$ 26,000.00	\$ 0.00
Total Receipts	<u>26,000.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	0.00	29,295.00
Supplies	7,965.00	0.00
Instructional Support Staff:		
Purchased Professional Services	<u>0.00</u>	<u>500.00</u>
Total Expenditures	<u>7,965.00</u>	<u>29,795.00</u>
Receipts Over (Under) Expenditures	18,035.00	(29,795.00)
Unencumbered Cash, Beginning	<u>153,256.27</u>	<u>171,291.27</u>
Unencumbered Cash, Ending	<u><u>\$ 171,291.27</u></u>	<u><u>\$ 141,496.27</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Rental Fees	\$ 11,307.50	\$ 11,316.32
Total Receipts	<u>11,307.50</u>	<u>11,316.32</u>
Expenditures		
Instruction:		
Supplies	<u>8,378.21</u>	<u>21,448.56</u>
Total Expenditures	<u>8,378.21</u>	<u>21,448.56</u>
Receipts Over (Under) Expenditures	2,929.29	(10,132.24)
Unencumbered Cash, Beginning	18,923.46	21,861.56
Prior Year Cancelled Encumbrances	<u>8.81</u>	<u>22.37</u>
Unencumbered Cash, Ending	<u>\$ 21,861.56</u>	<u>\$ 11,751.69</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
RECREATION COMMISSION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 51,004.41	\$ 47,987.88	\$ 39,701.00	\$ 8,286.88
Delinquent Tax	249.78	691.31	256.00	435.31
Motor Veh./16-20M Veh. Tax	1,989.66	2,043.58	1,881.00	162.58
Recreational Vehicle Tax	31.56	30.80	31.00	(0.20)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	10,000.00	(10,000.00)
Total Receipts	<u>53,275.41</u>	<u>50,753.57</u>	<u>\$ 51,869.00</u>	<u>\$ (1,115.43)</u>
Expenditures				
Community Service Operations	<u>51,239.00</u>	<u>49,226.06</u>	<u>75,000.00</u>	<u>(25,773.94)</u>
Total Expenditures	<u>51,239.00</u>	<u>49,226.06</u>	<u>\$ 75,000.00</u>	<u>\$ (25,773.94)</u>
Receipts Over (Under) Expenditures	2,036.41	1,527.51		
Unencumbered Cash, Beginning	<u>21,706.69</u>	<u>23,743.10</u>		
Unencumbered Cash, Ending	<u>\$ 23,743.10</u>	<u>\$ 25,270.61</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 35,712.00	\$ 32,141.00
Total Receipts	<u>35,712.00</u>	<u>32,141.00</u>
Expenditures		
Instruction:		
Salaries	32,872.12	27,736.94
Employee Benefits	2,519.98	2,068.56
Purchased Professional Services	255.00	0.00
Supplies	<u>64.90</u>	<u>2,335.50</u>
Total Expenditures	<u>35,712.00</u>	<u>32,141.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 TITLE II FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 11,162.00	\$ 10,746.00
Total Receipts	<u>11,162.00</u>	<u>10,746.00</u>
Expenditures		
Instruction:		
Salaries	9,086.46	10,051.29
Employee Benefits	826.54	694.71
Purchased Professional Services	<u>1,250.00</u>	<u>0.00</u>
Total Expenditures	<u>11,163.00</u>	<u>10,746.00</u>
Receipts Over (Under) Expenditures	(1.00)	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>(1.00)</u>
Unencumbered Cash, Ending (See Note 3)	<u><u>\$ (1.00)</u></u>	<u><u>\$ (1.00)</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 REAP GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 17,005.59	\$ 31,942.75
Total Receipts	<u>17,005.59</u>	<u>31,942.75</u>
Expenditures		
Instruction:		
Salaries	16,135.59	10,462.50
Employee Benefits	1,097.95	797.68
Purchased Professional Services	4,235.00	6,015.00
Supplies	906.47	5,598.82
Property (Equip & Furn)	<u>105.78</u>	<u>339.00</u>
Total Expenditures	<u>22,480.79</u>	<u>23,213.00</u>
Receipts Over (Under) Expenditures	(5,475.20)	8,729.75
Unencumbered Cash, Beginning	<u>377.74</u>	<u>(5,097.46)</u>
Unencumbered Cash, Ending	<u>\$ (5,097.46)</u>	<u>\$ 3,632.29</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 CHARACTER EDUCATION FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 1,000.00	\$ 0.00
Local Sources:		
Other Receipts from Local Sources	<u>906.47</u>	<u>0.00</u>
Total Receipts	<u>1,906.47</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	<u>1,623.43</u>	<u>906.47</u>
Total Expenditures	<u>1,623.43</u>	<u>906.47</u>
Receipts Over (Under) Expenditures	283.04	(906.47)
Unencumbered Cash, Beginning	(476.57)	906.47
Prior Year Cancelled Encumbrances	<u>1,100.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 906.47</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Bond Proceeds	\$ 0.00	\$ 1,763.12	\$ 0.00	\$ 1,763.12
Total Receipts	0.00	1,763.12	\$ 0.00	\$ 1,763.12
Expenditures				
None	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	\$ 0.00	\$ 0.00
Receipts Over (Under) Expenditures	0.00	1,763.12		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 1,763.12		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
PROJECT FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Bond Proceeds	\$ 0.00	\$ 12,273,256.25
Interest on Idle Funds	<u>0.00</u>	<u>2,168.50</u>
Total Receipts	<u>0.00</u>	<u>12,275,424.75</u>
Expenditures		
Facility Acquis. & Constr. Services:		
Architectural & Engineering Services	0.00	583,390.27
Building Improvements	0.00	3,236,640.87
Other	<u>0.00</u>	<u>4,971.12</u>
Total Expenditures	<u>0.00</u>	<u>3,825,002.26</u>
Receipts Over (Under) Expenditures	0.00	8,450,422.49
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 8,450,422.49</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 COST OF ISSUANCE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Bond Proceeds	\$ 0.00	\$ 132,700.00
Total Receipts	<u>0.00</u>	<u>132,700.00</u>
Expenditures		
Cost of Issuance	<u>0.00</u>	<u>102,997.13</u>
Total Expenditures	<u>0.00</u>	<u>102,997.13</u>
Receipts Over (Under) Expenditures	0.00	29,702.87
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 29,702.87</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
 COMPLIANCE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Bond Proceeds	\$ 0.00	\$ 4,000.00
Total Receipts	<u>0.00</u>	<u>4,000.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	4,000.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 4,000.00</u></u>

## UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2013	\$ 18.68	\$ 0.00	\$ 18.68	\$ 0.00
Class of 2014	4,410.46	1,921.31	3,601.07	2,730.70
Class of 2015	609.46	31,564.87	27,492.98	4,681.35
Class of 2016	215.00	917.85	232.00	900.85
Class of 2017	160.00	70.00	3.77	226.23
Class of 2018	110.00	100.00	7.91	202.09
Class of 2019	0.00	110.00	16.41	93.59
Electrathon	1,094.09	1,670.00	2,366.68	397.41
Junior High Cheerleaders	246.28	1,712.86	1,743.38	215.76
High School Cheerleaders	33.03	3,751.19	3,523.81	260.41
NHS	272.24	3,096.68	3,643.79	(274.87)
STUCO	330.14	3,245.57	2,994.98	580.73
Forensics	761.12	295.00	814.15	241.97
Junior High Activities	722.09	0.00	340.00	382.09
Vocal Music	391.10	250.00	77.00	564.10
Volleyball	1,243.96	4,728.97	3,622.53	2,350.40
Spanish Club	47.50	0.00	12.35	35.15
FCCLA	2,312.03	7,206.25	8,993.62	524.66
Football	428.23	625.00	666.00	387.23
Girls Basketball	366.86	228.84	214.13	381.57
Art Club	264.80	45.00	291.57	18.23
Dance Team	935.89	1,542.75	2,190.15	288.49
Theatrical	253.77	1,250.00	1,400.00	103.77
Junior High Volleyball & Basketball	20.08	1,053.25	1,058.47	14.86
DC Band Trip	8,355.30	56,343.68	64,192.33	506.65
Flag Team	410.27	335.00	126.61	618.66
Total High School	24,012.38	122,064.07	129,644.37	16,432.08
Grade School:				
STUCO	5,211.61	6,856.78	6,434.38	5,634.01
Total Stafford Elementary School	5,211.61	6,856.78	6,434.38	5,634.01
Total Agency Funds	\$ 29,223.99	\$ 128,920.85	\$ 136,078.75	\$ 22,066.09

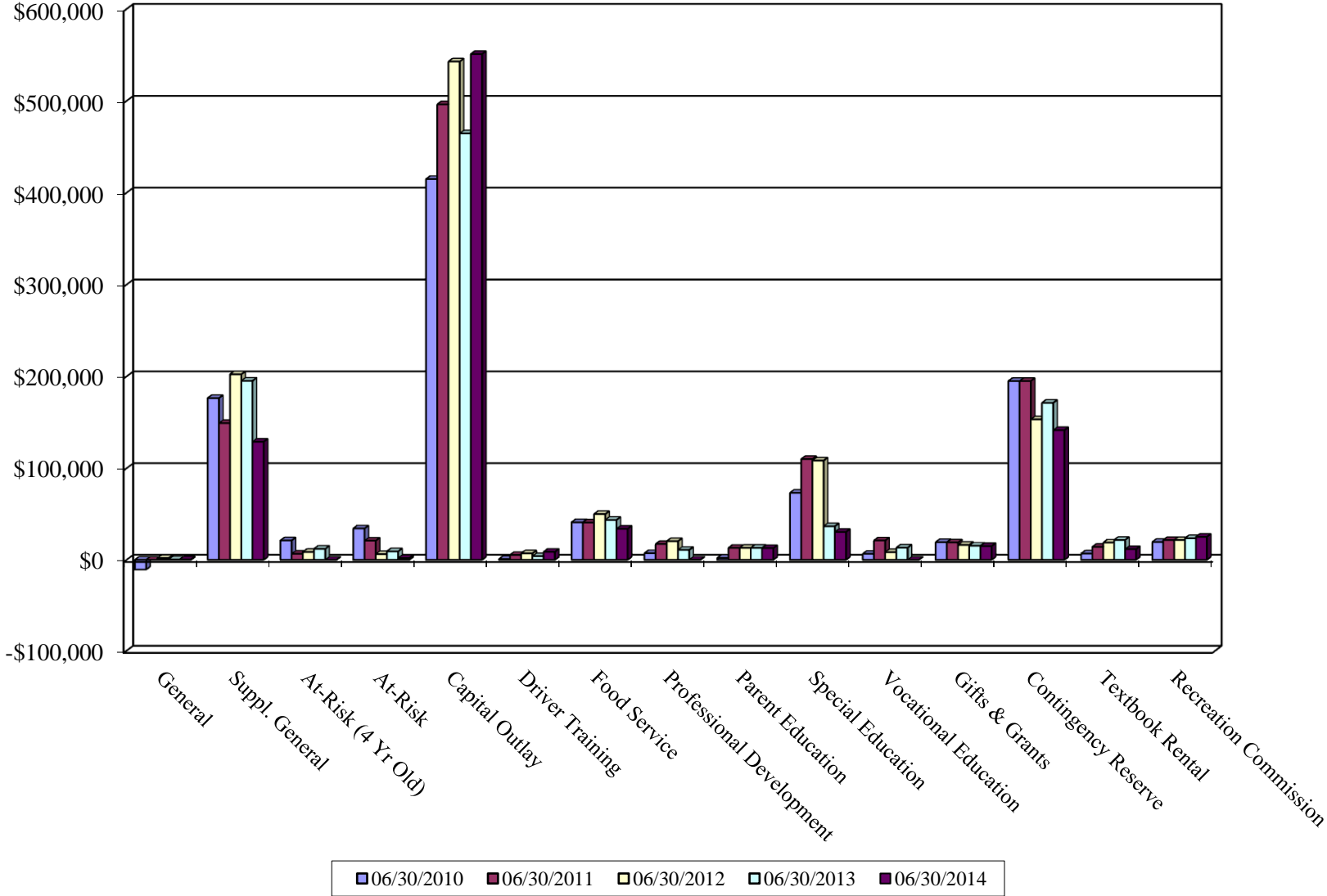
UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	\$ 5,693.21	\$ 0.00	\$ 35,833.85
Band Activities	1,568.63	0.00	1,435.25
Grade School:			
Activities	<u>8,830.38</u>	<u>0.00</u>	<u>739.58</u>
Total Gate Receipts	<u>16,092.22</u>	<u>0.00</u>	<u>38,008.68</u>
School Projects:			
High School:			
Art	0.00	0.00	512.50
Yearbook	0.00	0.00	8,711.15
FACS	0.00	0.00	1,357.15
Sales Tax	0.03	0.00	7,819.98
Band Fees	0.00	0.00	3,708.97
Lunch Fees	0.00	0.00	25,492.43
Shop Fees	93.04	0.00	2,574.04
Textbooks	53.00	0.00	5,205.00
iPad Fees	0.00	0.00	4,977.00
Bad Debt	0.00	0.00	155.00
Grade School:			
Band Fees	0.00	0.00	832.95
Pictures	0.00	0.00	739.58
Lunch Fees	0.00	0.00	24,808.95
Textbooks	0.00	0.00	6,402.00
Yearbook	240.46	0.00	0.00
At-Risk	0.00	0.00	8,561.00
iPad Fees	<u>0.00</u>	<u>0.00</u>	<u>1,535.00</u>
Total School Projects	<u>386.53</u>	<u>0.00</u>	<u>103,392.70</u>
Total District Activity Funds	<u>\$ 16,478.75</u>	<u>\$ 0.00</u>	<u>\$ 141,401.38</u>

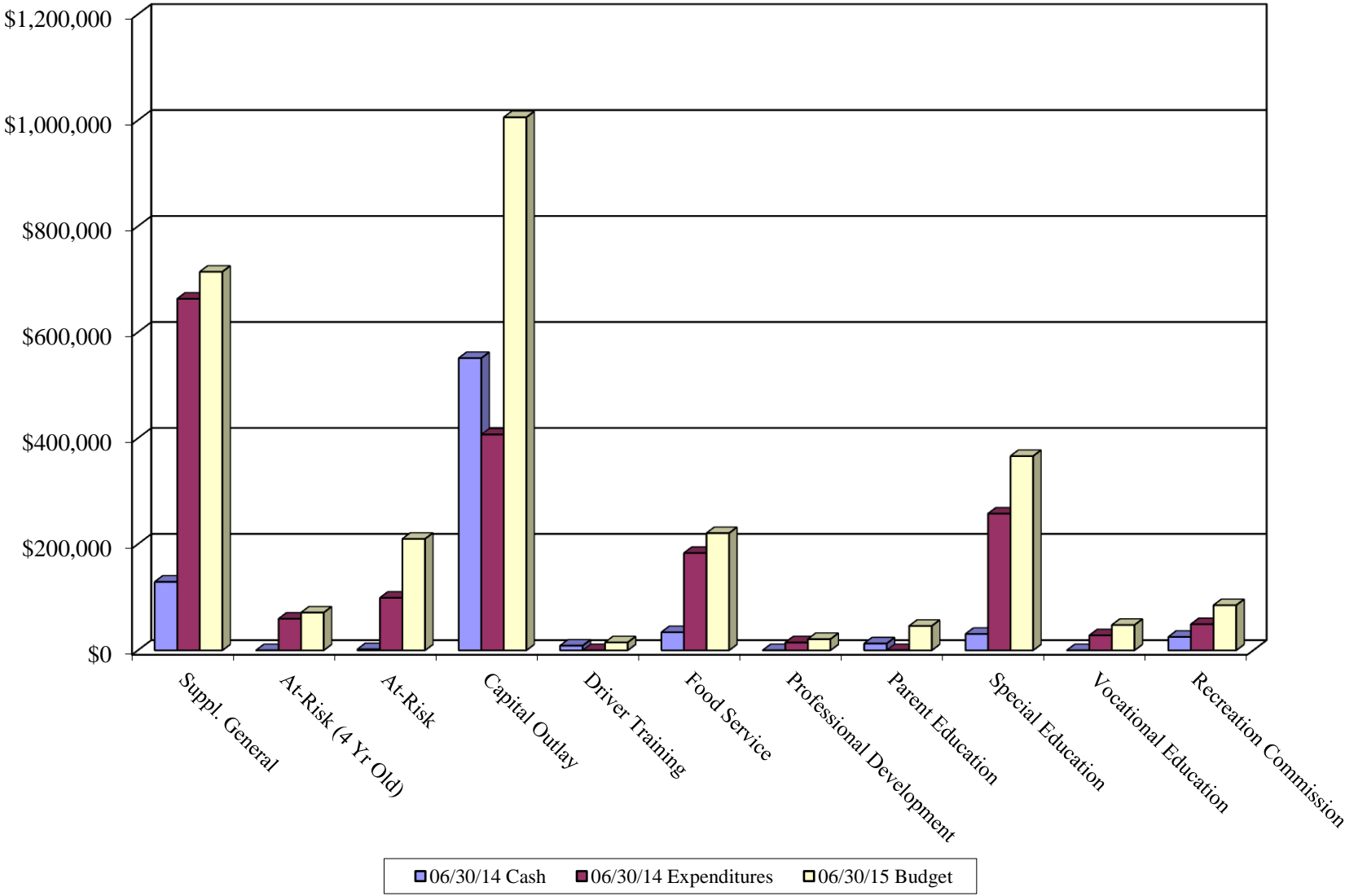
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 38,060.02	\$ 3,467.04	\$ 0.00	\$ 3,467.04
2,959.19	44.69	0.00	44.69
<u>0.00</u>	<u>9,569.96</u>	<u>0.00</u>	<u>9,569.96</u>
<u>41,019.21</u>	<u>13,081.69</u>	<u>0.00</u>	<u>13,081.69</u>
512.50	0.00	0.00	0.00
8,711.15	0.00	0.00	0.00
1,357.15	0.00	0.00	0.00
7,747.33	72.68	0.00	72.68
3,708.97	0.00	0.00	0.00
25,492.43	0.00	0.00	0.00
2,667.08	0.00	0.00	0.00
5,258.00	0.00	0.00	0.00
4,977.00	0.00	0.00	0.00
155.00	0.00	0.00	0.00
832.95	0.00	0.00	0.00
739.58	0.00	0.00	0.00
24,808.95	0.00	0.00	0.00
6,402.00	0.00	0.00	0.00
0.00	240.46	0.00	240.46
8,561.00	0.00	0.00	0.00
<u>1,535.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>103,466.09</u>	<u>313.14</u>	<u>0.00</u>	<u>313.14</u>
<u>\$ 144,485.30</u>	<u>\$ 13,394.83</u>	<u>\$ 0.00</u>	<u>\$ 13,394.83</u>

## **SUPPLEMENTARY INFORMATION**

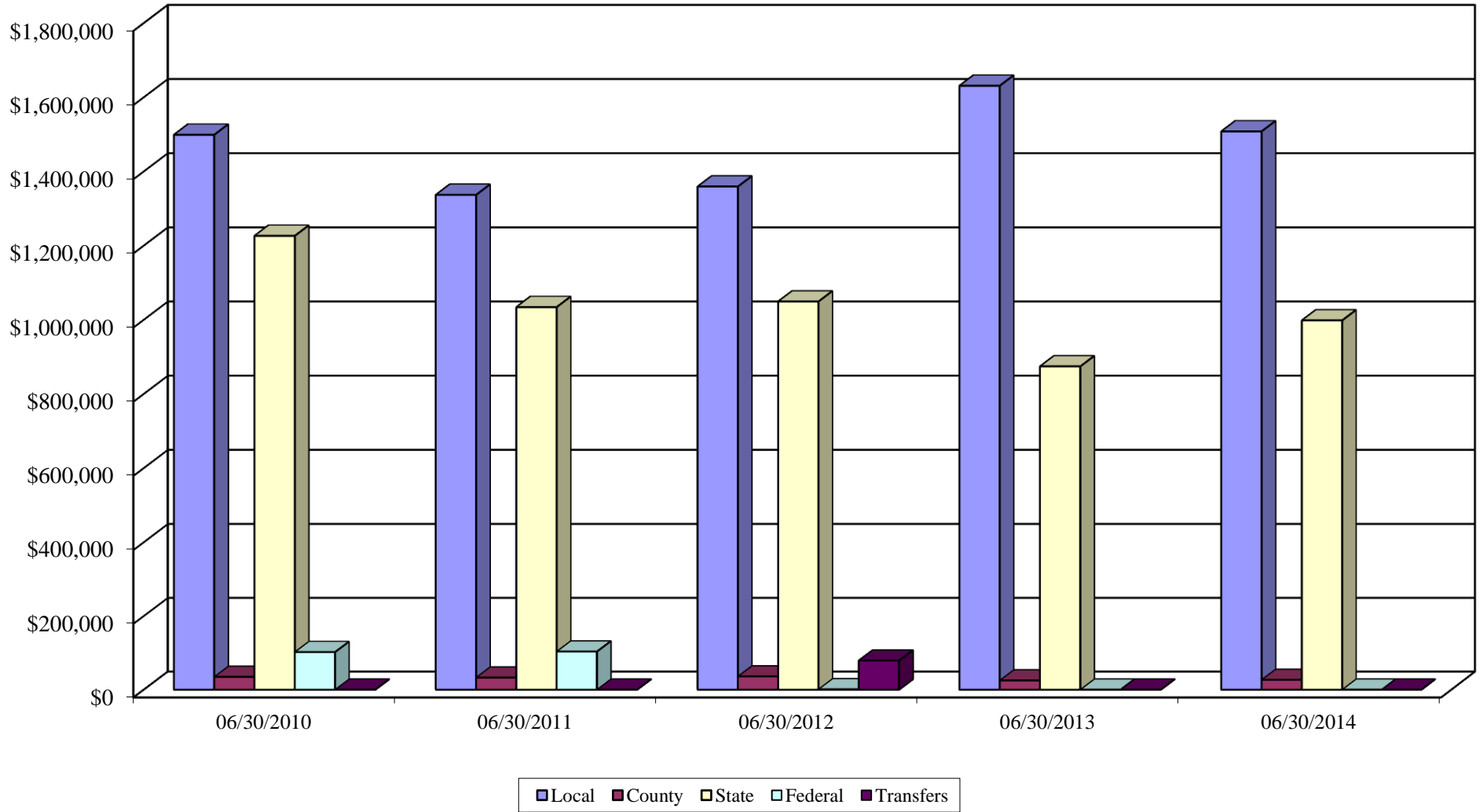
**Unified School District No. 482**  
**Dighton, Kansas**  
**Unencumbered Cash Balances - Selected Funds**



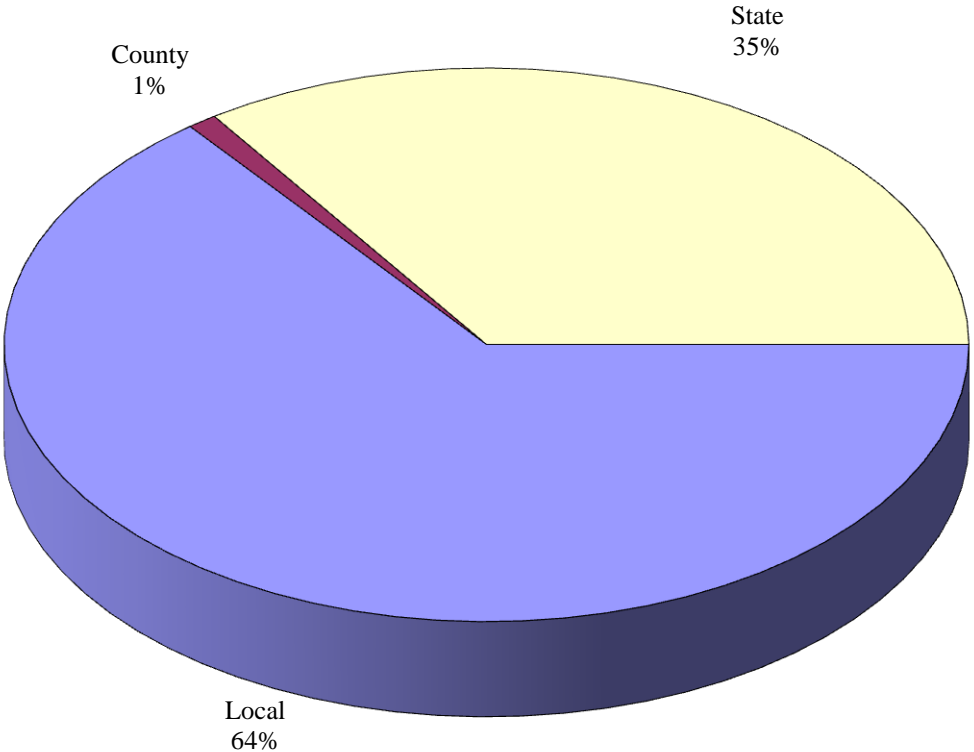
**Unified School District No. 482**  
**Dighton, Kansas**  
**Unencumbered Cash Compared to Expenditures - Selected Funds**



**Unified School District No. 482  
Dighton, Kansas  
General & Supplemental General Fund Receipts**

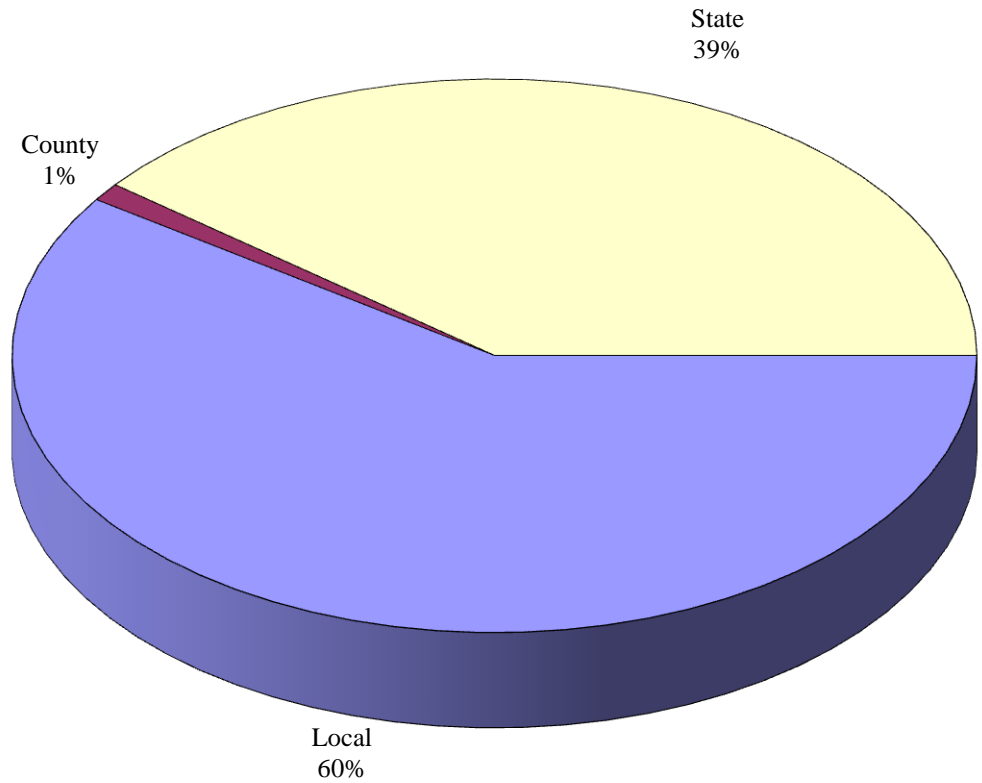


**Unified School District No. 482**  
**Dighton, Kansas**  
**General & Supplemental General Fund Receipts**



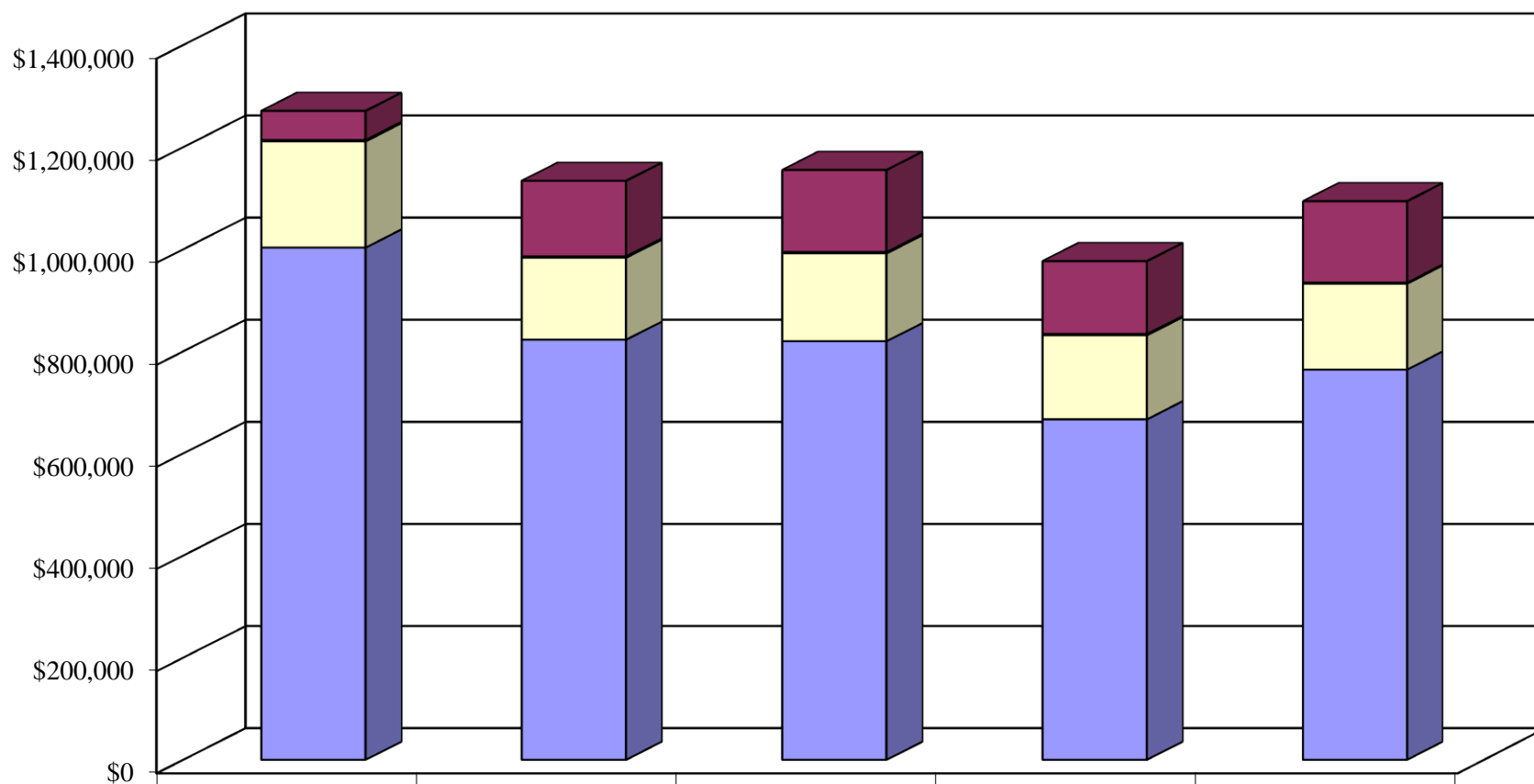
**06/30/2013**

**Unified School District No. 482  
Dighton, Kansas  
General & Supplemental General Fund Receipts**



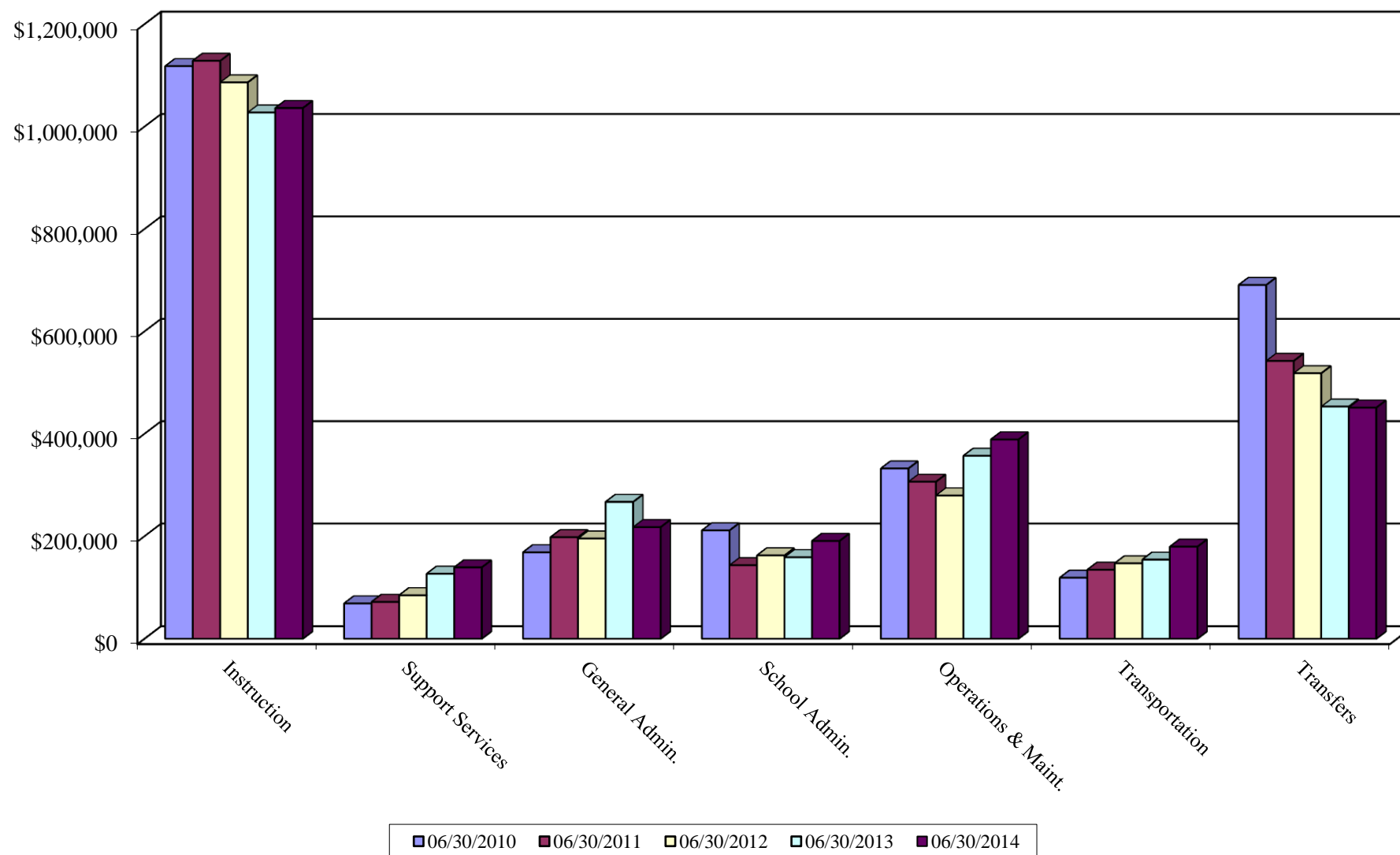
**06/30/2014**

**Unified School District No. 482**  
**Dighton, Kansas**  
**State Aid**

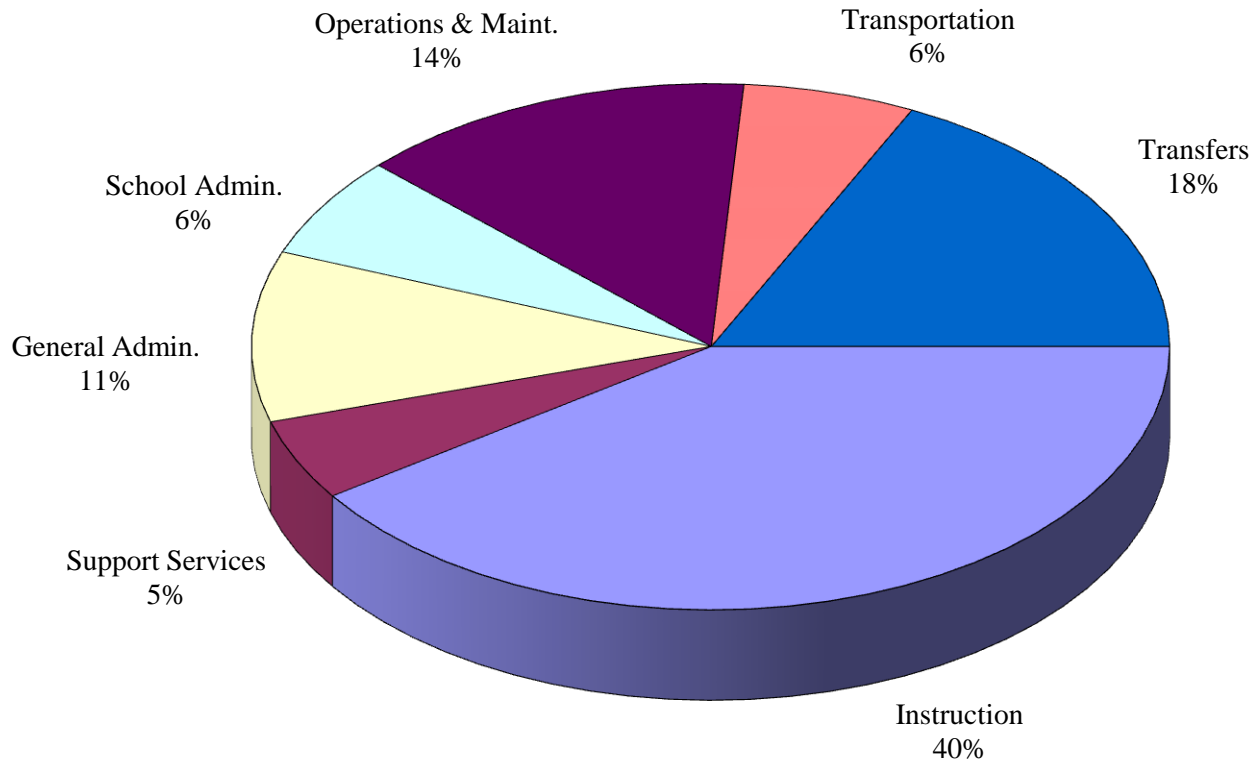


	06/30/2010	06/30/2011	06/30/2012	06/30/2013	06/30/2014
■ KPERs Special Retirement	56,980	148,082	160,754	142,840	159,457
■ Professional Development	603	0	0	0	0
■ Food Assistance	1,312	1,322	1,361	1,367	1,392
■ Safety Aid	650	1,258	1,128	930	595
■ Special Education	208,140	160,573	172,086	164,695	168,368
■ General	1,003,421	822,808	819,936	666,921	764,213

**Unified School District No. 482**  
**Dighton, Kansas**  
**General & Supplemental General Fund Expenditures**

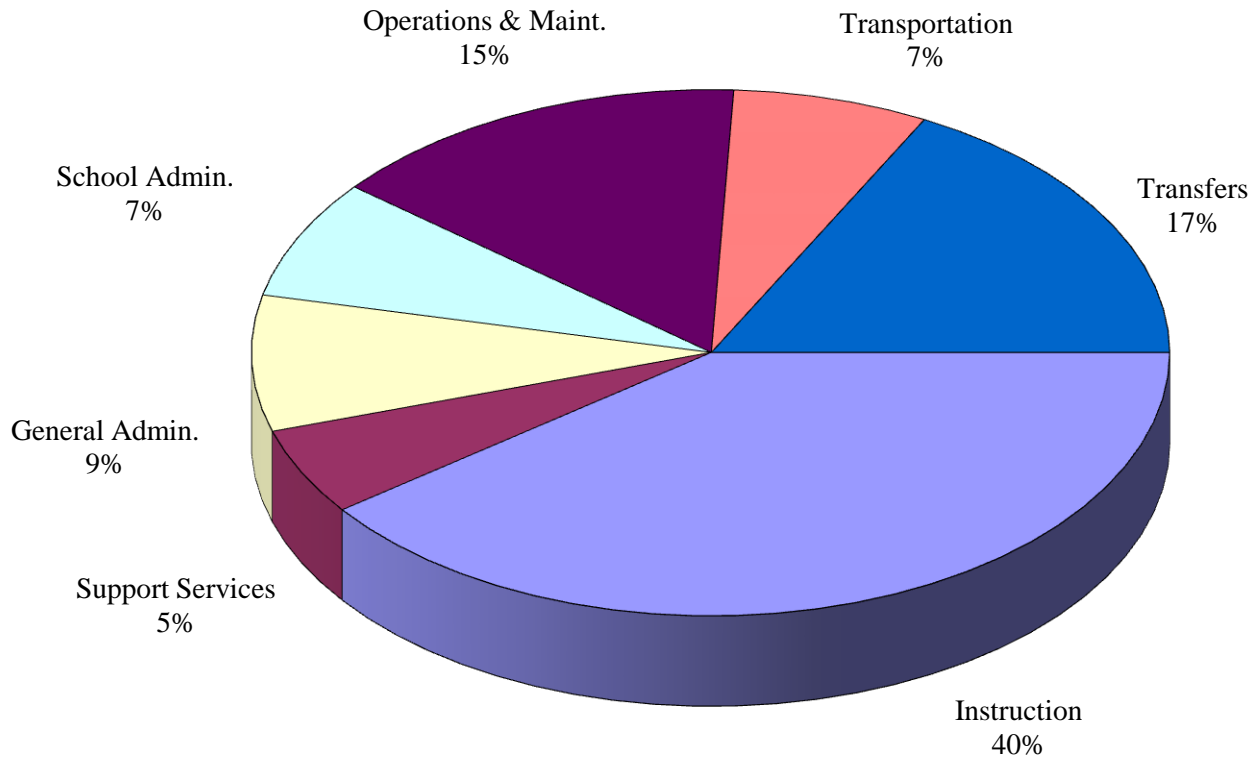


**Unified School District No. 482  
Dighton, Kansas  
General & Supplemental General Fund Expenditures**



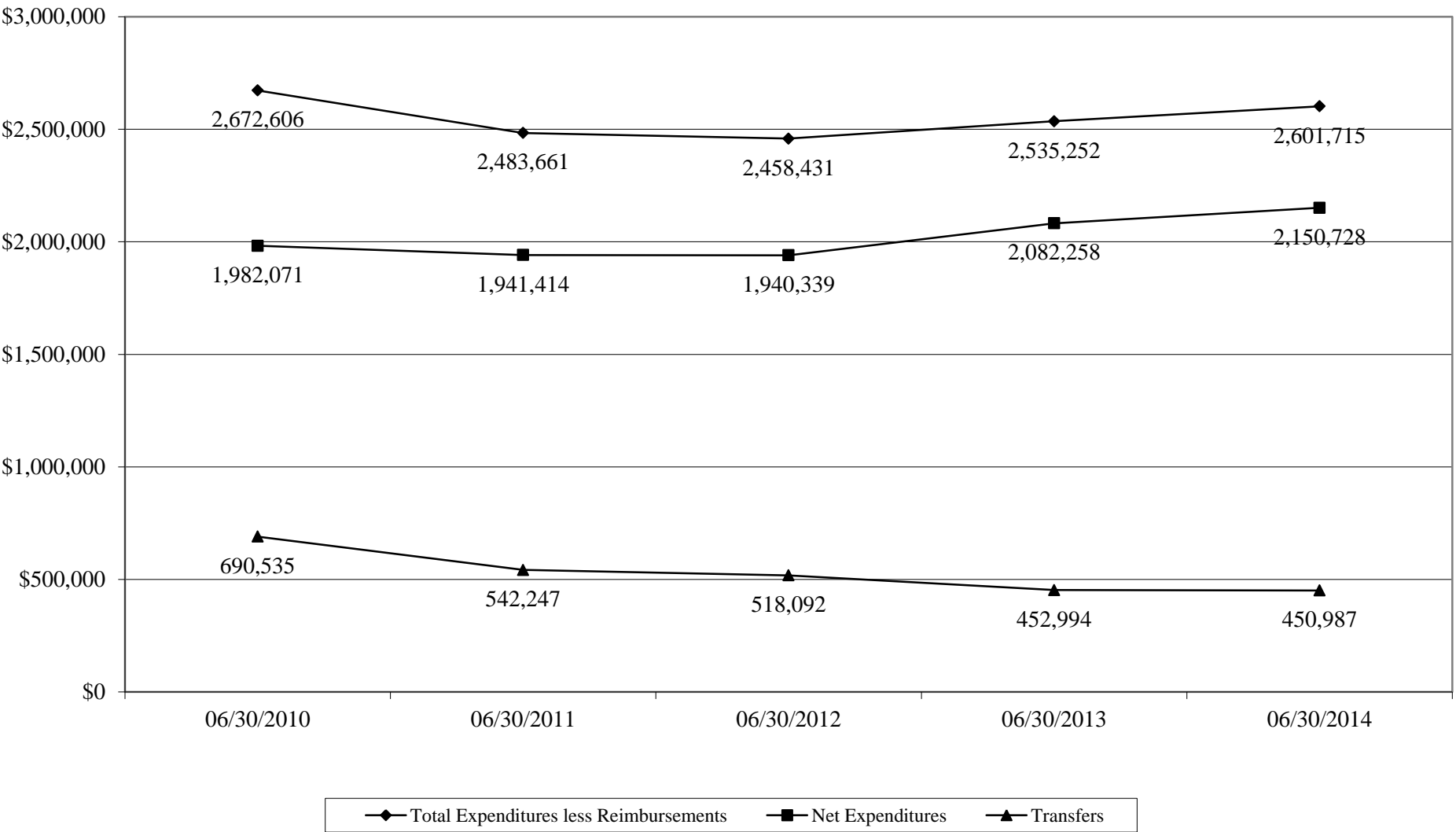
**06/30/2013**

**Unified School District No. 482  
Dighton, Kansas  
General & Supplemental General Fund Expenditures**

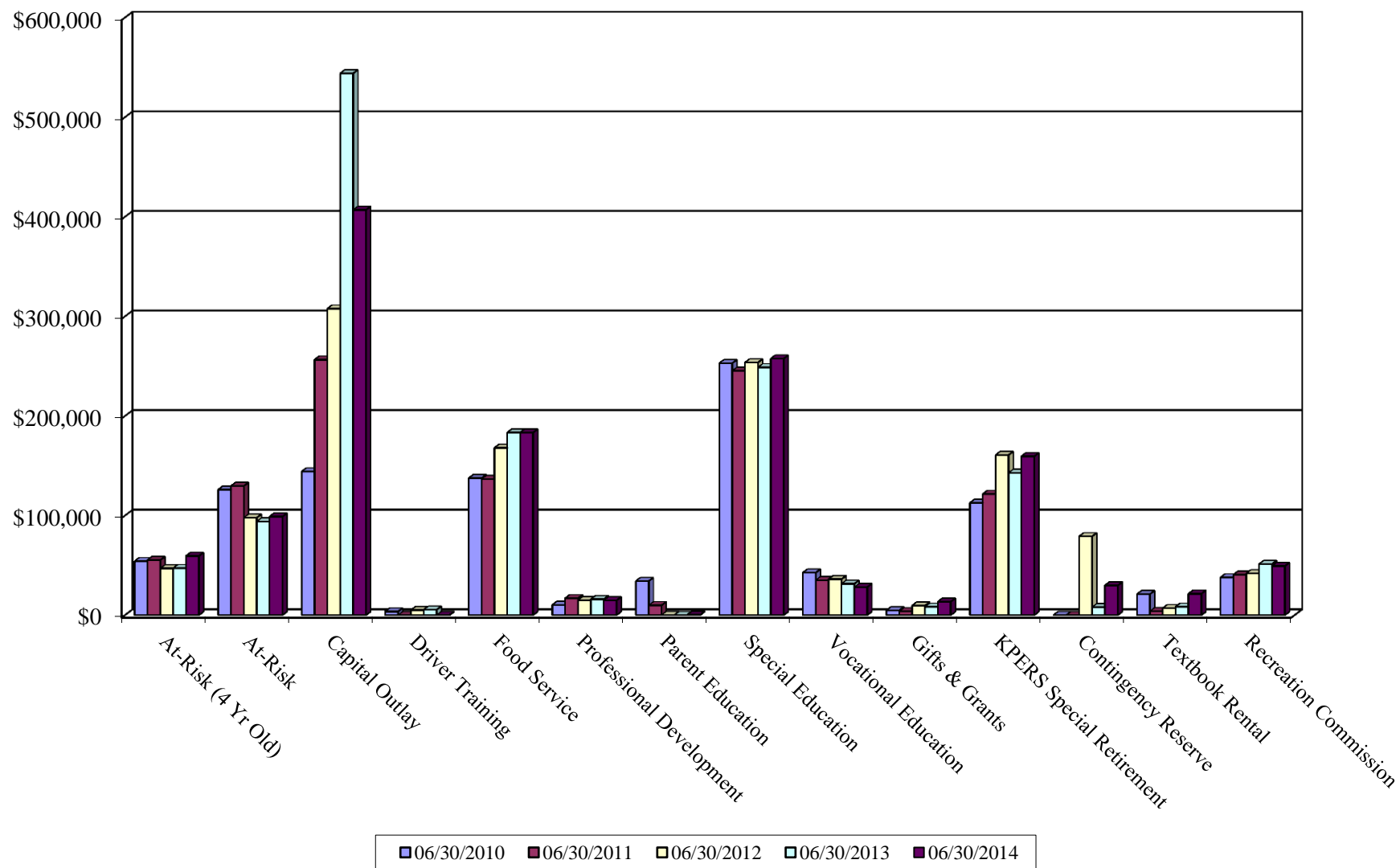


**06/30/2014**

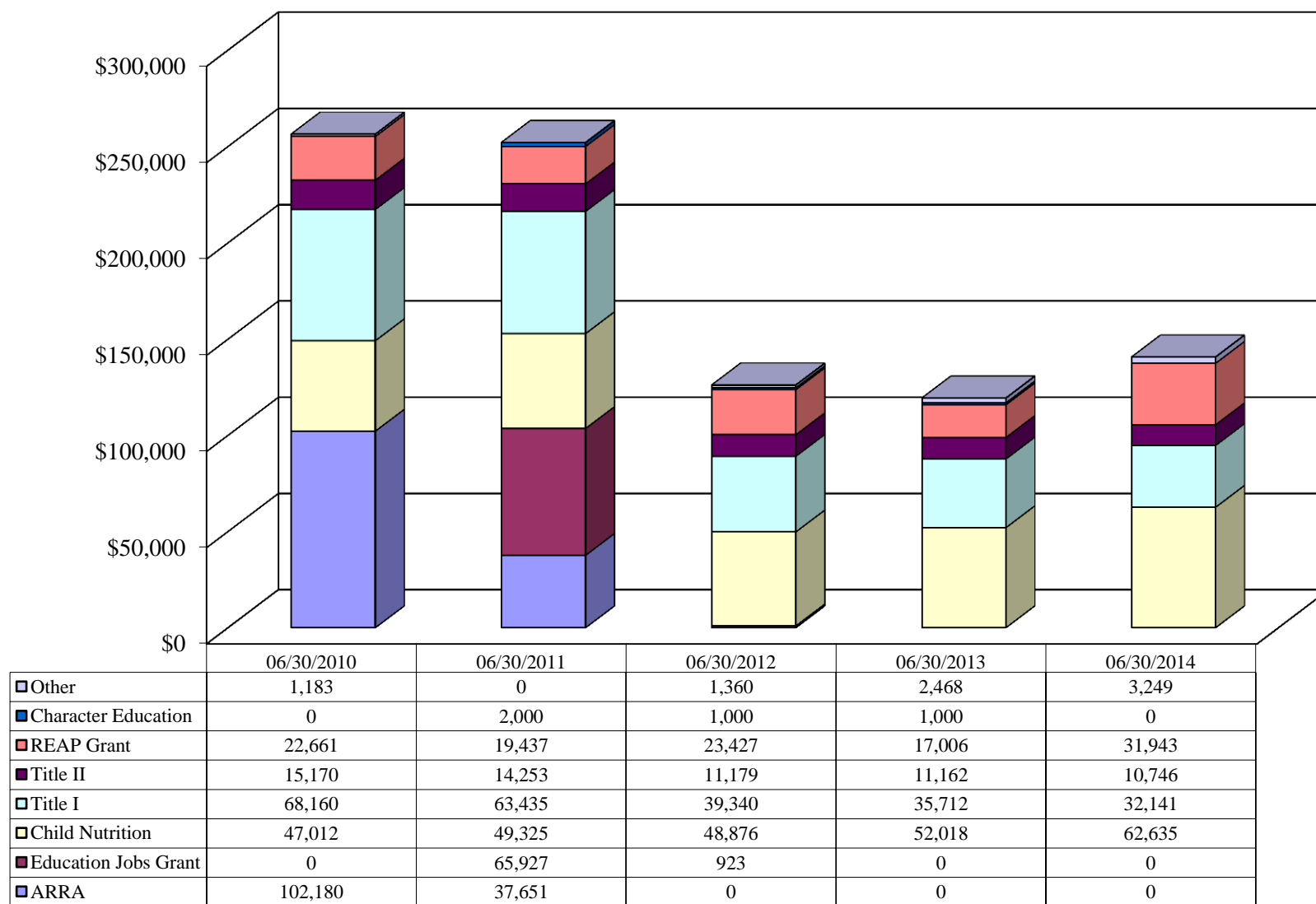
**Unified School District No. 482  
Dighton, Kansas  
General & Supplemental General Fund Expenditures**



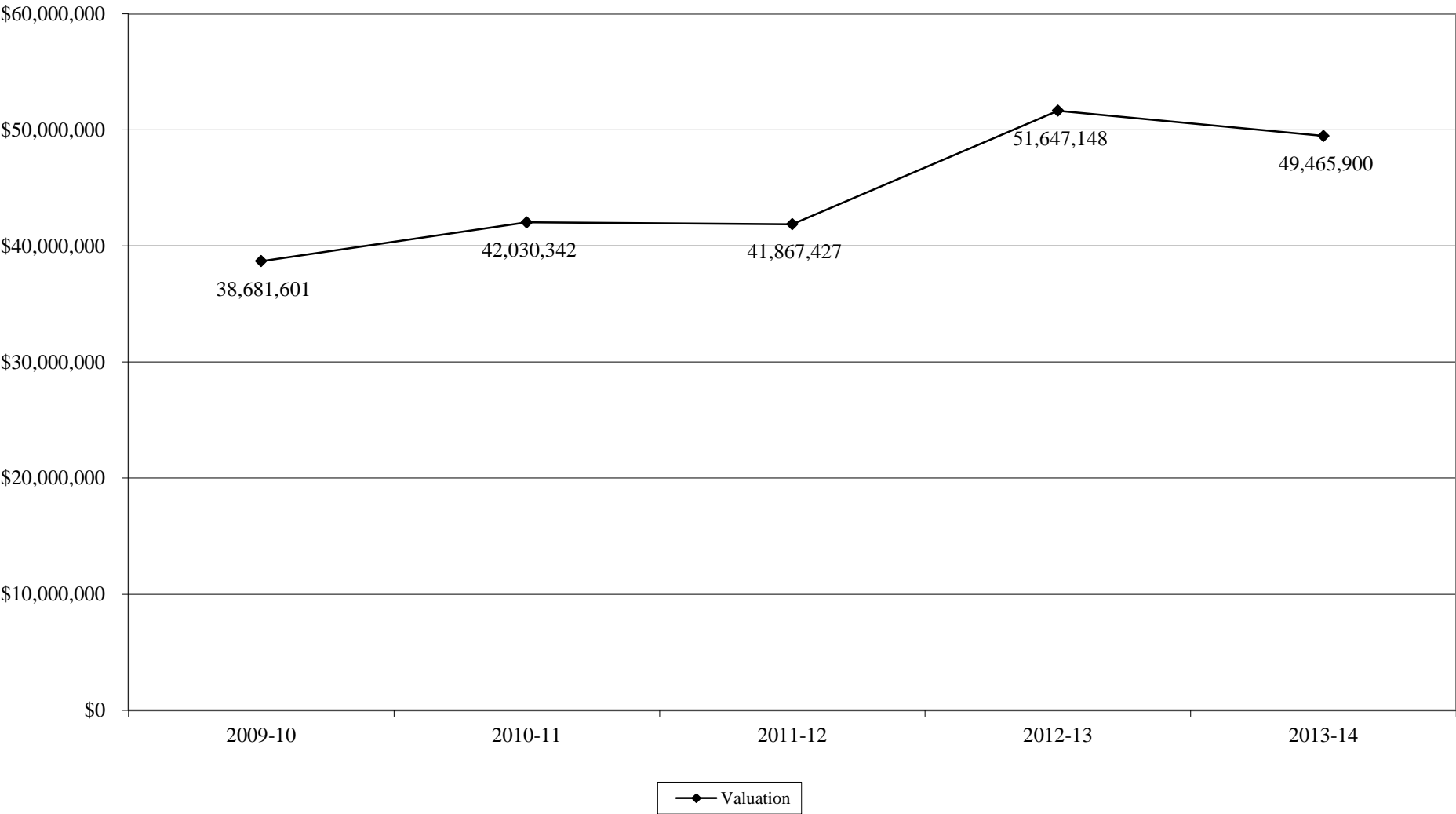
**Unified School District No. 482  
Dighton, Kansas  
Special Purpose Fund Expenditures - Selected Funds**



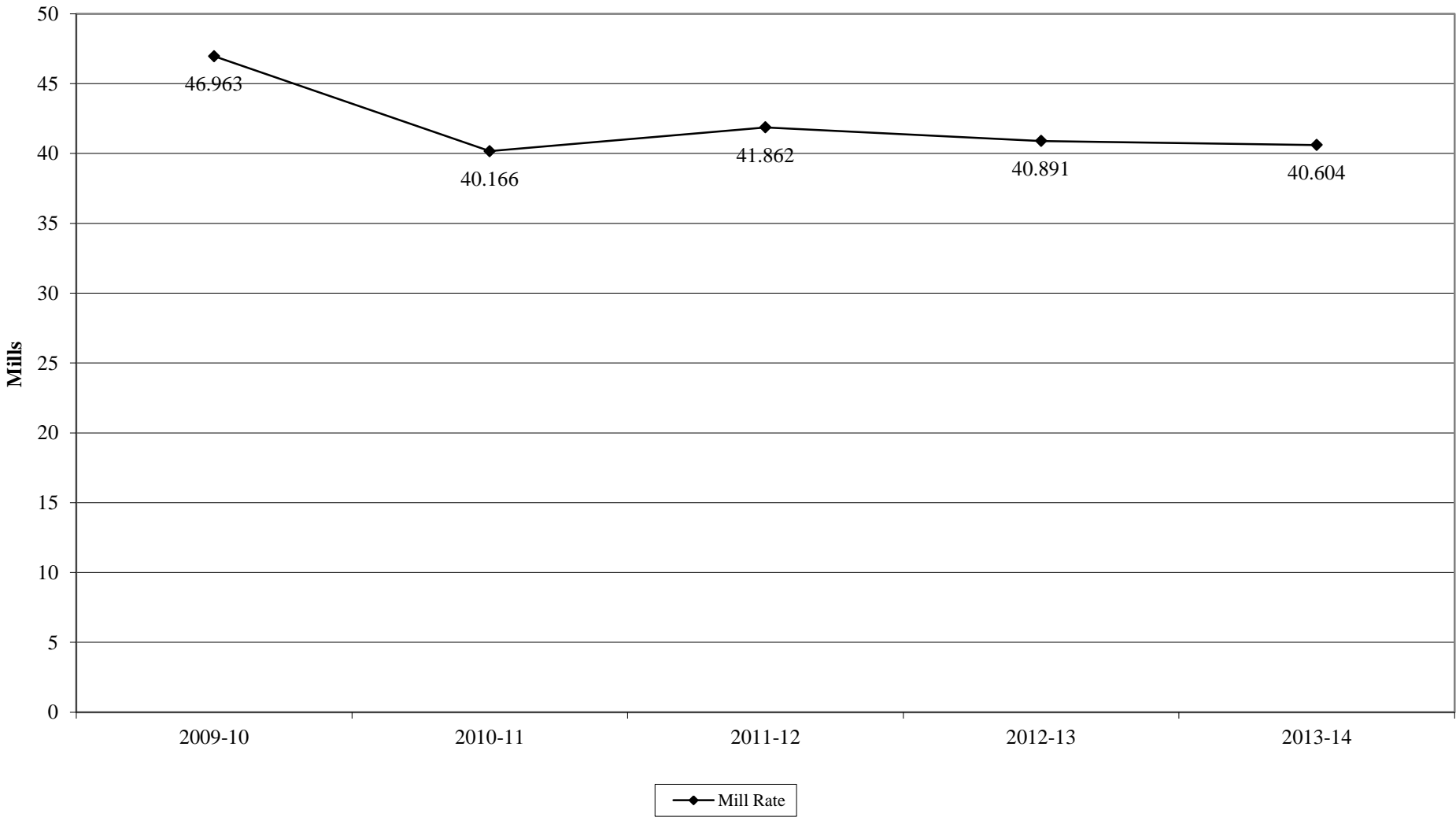
**Unified School District No. 482  
Dighton, Kansas  
Federal Aid**



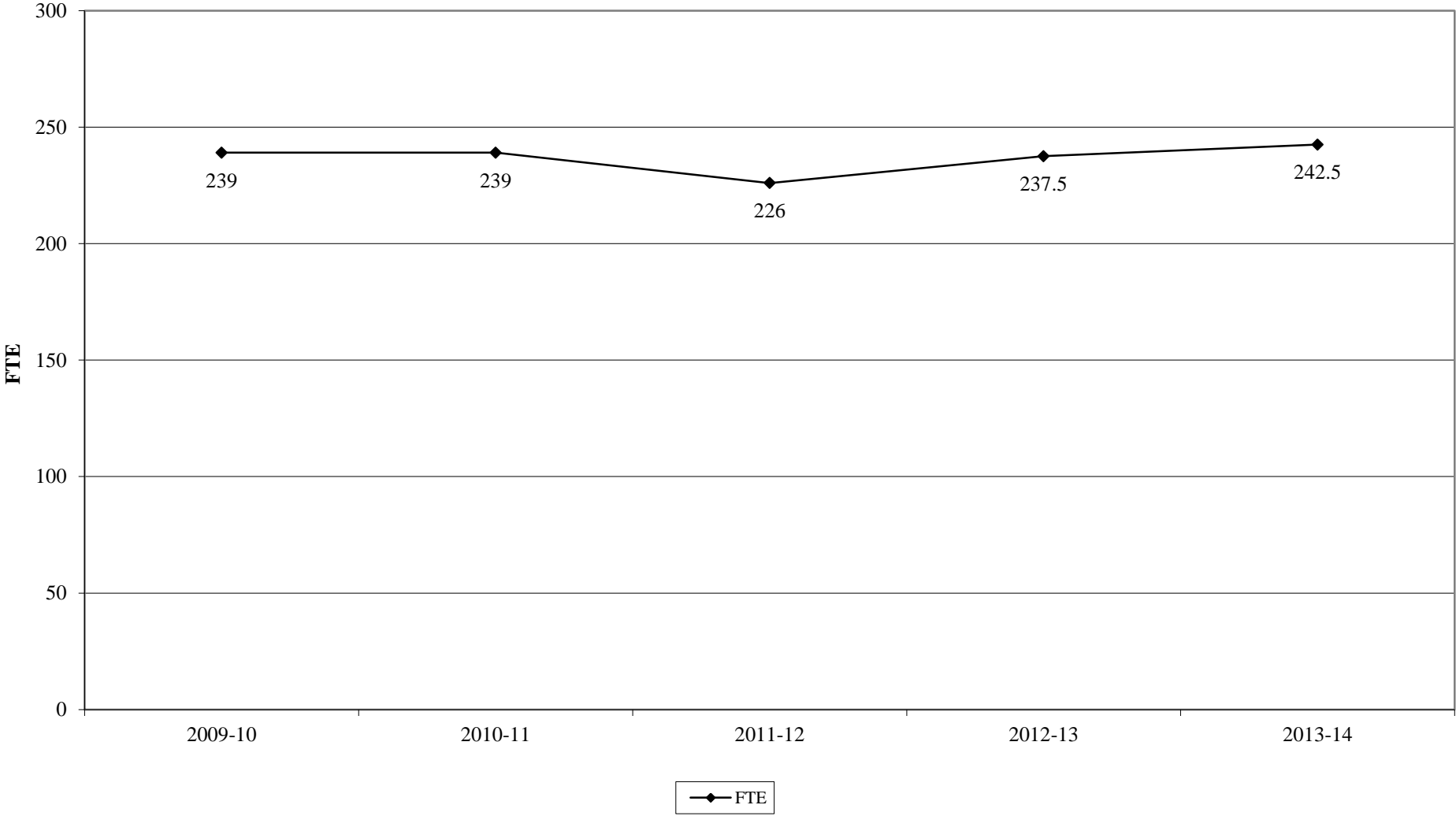
**Unified School District No. 482  
Dighton, Kansas  
Valuation**



**Unified School District No. 482**  
**Dighton, Kansas**  
**Mill Rate**



**Unified School District No. 482**  
**Dighton, Kansas**  
**FTE**



**Unified School District No. 482  
Dighton, Kansas  
General & Supplemental General Fund  
Expenditures per Pupil**

